M E M O R A N D U M

TO: State Agencies

FROM: OA/Accounting

DATE: March 23, 2009

RE: SAM II Tracking of ARRA Expenditures Part I

All federal stimulus money spent from the American Recovery and Reinvestment Act (ARRA) of 2009 must be accounted for and recorded in SAMII according to the following coding instructions:

Cash Management Improvement Act (CMIA)

As ARRA funds are subject to CMIA guidelines, agencies should be prudent when requesting their federal draws.

Expenditure Object Code

Agencies will continue to code payment documents with the applicable expenditure object code which reflects the purchase.

Sub-Object Code

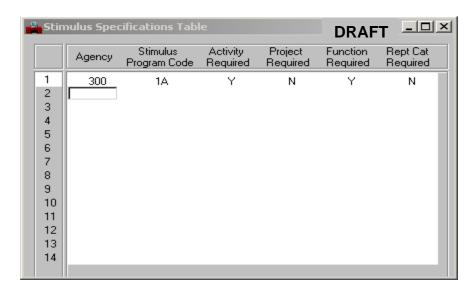An expenditure sub-object code is required on all ARRA payment and journal voucher documents **(including payroll)**. The attached sub-object codes have been established on SAMII to describe the purpose of the federal money. This sub-object code must be the same as the sub-revenue source code for each ARRA program, thereby allowing the tracking of each dollar. The ARRA sub-object codes have priority over all other sub-object codes such as those for ITSD purchases or MBE/WEB codes which can be tracked in another field on the document. If additional sub-object codes are needed, send an email to OASAMIICOA@oa.mo.gov.
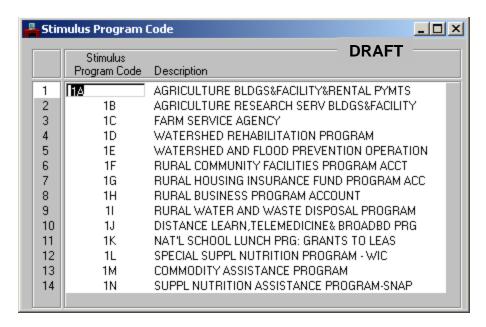
We are implementing several edit checks to assist with proper document coding, however, corrections to expenditures must be accomplished through the use of a modifying PV document (if check not issued) or the journal voucher (JV) document (if check issued). The sub-object code will also be required on these documents. On the JV document the referenced PV document will be required in the description field. In order to track every correction related to the ARRA funding, the correction will have to be done in detail, therefore, no summary JV documents will be allowed.

New Tables
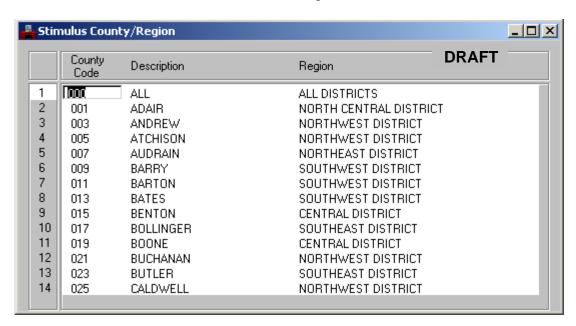
Stimulus Specification Table (STSP) – This table will allow agencies to define the required fields by program. The agencies will need to provide the Agency Code, Program Code, and at least one other field (activity, project, function, or reporting category). Agencies will send this information to the Office of Administration, Division of Accounting via OASAMIICOA@oa.mo.gov and Accounting will set up the information on the STSP table.

	Agency	Stimulus Program Code	Activity Required	Project Required	Function Required	Rept Cat Required
1	300	1A	Y	N	Y	N
2						
3						
4						
5						
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11						
12						
13						
14						

Stimulus Specifications Table — DRAFT

Stimulus Program Code Table (STPC) – This table will provide a forty character description of the stimulus program for which the ARRA moneys are being provided. The stimulus program code is the equivalent of the sub-revenue source/sub-object codes. This table will be updated as new codes are requested and set up.

Stimulus Program Code — DRAGT

	Stimulus Program Code	Description
1	1A	AGRICULTURE BLDGS&FACILITY&RENTAL PYMTS
2	1B	AGRICULTURE RESEARCH SERV BLDGS&FACILITY
3	1C	FARM SERVICE AGENCY
4	1D	WATERSHED REHABILITATION PROGRAM
5	1E	WATERSHED AND FLOOD PREVENTION OPERATION
6	1F	RURAL COMMUNITY FACILITIES PROGRAM ACCT
7	1G	RURAL HOUSING INSURANCE FUND PROGRAM ACC
8	1H	RURAL BUSINESS PROGRAM ACCOUNT
9	1I	RURAL WATER AND WASTE DISPOSAL PROGRAM
10	1J	DISTANCE LEARN,TELEMEDICINE& BROADBD PRG
11	1K	NAT'L SCHOOL LUNCH PRG: GRANTS TO LEAS
12	1L	SPECIAL SUPPL NUTRITION PROGRAM - WIC
13	1M	COMMODITY ASSISTANCE PROGRAM
14	1N	SUPPL NUTRITION ASSISTANCE PROGRAM-SNAP

Stimulus County/Region Table (STCN) – This table will be populated with all the counties and their associated region within the State of Missouri. County codes from this table will be referenced on the Stimulus Program Master table.
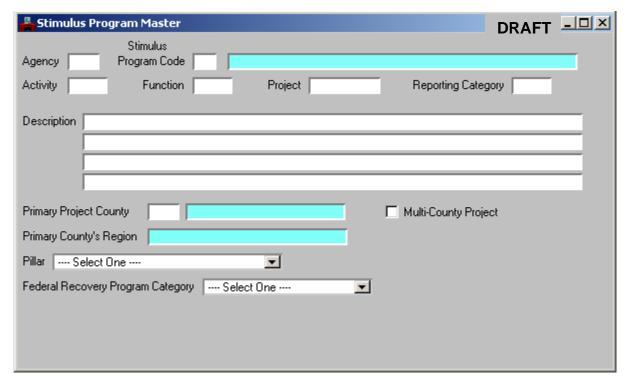
Stimulus County/Region — DRAFT

	County Code	Description	Region
1	000	ALL	ALL DISTRICTS
2	001	ADAIR	NORTH CENTRAL DISTRICT
3	003	ANDREW	NORTHWEST DISTRICT
4	005	ATCHISON	NORTHWEST DISTRICT
5	007	AUDRAIN	NORTHEAST DISTRICT
6	009	BARRY	SOUTHWEST DISTRICT
7	011	BARTON	SOUTHWEST DISTRICT
8	013	BATES	SOUTHWEST DISTRICT
9	015	BENTON	CENTRAL DISTRICT
10	017	BOLLINGER	SOUTHEAST DISTRICT
11	019	BOONE	CENTRAL DISTRICT
12	021	BUCHANAN	NORTHWEST DISTRICT
13	023	BUTLER	SOUTHEAST DISTRICT
14	025	CALDWELL	NORTHWEST DISTRICT

Stimulus Program Master Table (STIM) – This window will be updated by the agency for each unique key (agency, stimulus program code, **and** activity or project or function or reporting category required) associated with the ARRA expenditure. A stimulus program master record must be set up for each unique key (agency, stimulus program code, and activity or project or function or reporting category). Agencies can update this record anytime.

If a payment document is processed and there is not a Stimulus Program Master record, then a hard error will be issued. A Stimulus Program Master record must be created before the payment can be processed. **Beware that if ARRA funds are going to be used for payroll and this will be the first expenditure for the program/ project, a stimulus program master record must be set up otherwise the payroll documents will reject.**

Agencies are encouraged to use the description field to reflect the usage of the ARRA funds and capture relevant data. We suggest descriptions such as: "purchased 30 computers for the Jefferson City School District in Cole County" or "resurfaced 25 miles of Highway 54 in Audrain County".

NOTE: These new tables will require a GUI posting. Agencies will not be provided the standard 30 day notice for implementation.

The above information is essential to accurately track the disbursement of stimulus money and will be used to update the Missouri Accountability Portal and the Transform Missouri websites. If additional guidance related to coding ARRA disbursements is needed, questions should be directed to Stacy Neal or Lynn Cannon at (573) 751-4761 or Stacy.Neal@oa.mo.gov or Lynn.Cannon@oa.mo.gov.

Sub-Object Code Listing

Sub-Object Code	SAM II Sub-Object Code Name	Full Program Name
1A	AGRICULTURE BUILDINGS AND FACI	Agriculture Buildings and Facilities & Rental Payments
1B	AGRICULTURE RESEARCH SERVICE	Agriculture Research Service Buildings and Facilities
1C	FARM SERVICE AGENCY	Farm Service Agency
1D	WATERSHED REHABILITATION PROGR	Watershed Rehabilitation Program
1E	WATERSHED AND FLOOD PREVENTION	Watershed and Flood Prevention Operations
1F	RURAL COMMUNITY FACILITIES PRO	Rural Community Facilities Program Account
1G	RURAL HOUSING INSURANCE FUND	Rural Housing Insurance Fund Program Account
1H	RURAL BUSINESS PROGRAM ACCOUNT	Rural Business Program Account
1I	RURAL WATER AND WASTE DISPOSAL	Rural Water and Waste Disposal Program
1J	DISTANCE LEARNING, TELEMEDICIN	Distance Learning, Telemedicine, and Broadband Program
1K	NATIONAL SCHOOL LUNCH PROGRAM	National School Lunch Program: Grants to LEA's
1L	SPECIAL SUPPLEMENTAL NUTRITION	Special Supplemental Nutrition Program for WIC
1M	COMMODITY ASSISTANCE PROGRAM	Commodity Assistance Program
1N	SUPPLEMENTAL NUTRITION ASSISTA	Supplemental Nutrition Assistance Program (SNAP)
1O	ECONOMIC DEVELOPMENT ASSISTANC	Economic Development Assistance Programs
1P	BROADBAND TECHNOLOGY OPPORTUNI	Broadband Technology Opportunities Program
1Q	DIGITAL TO ANALOG CONVERTER BO	Digital-to-Analog Converter Box Program
1R	SCIENTIFIC AND TECHNICAL RESEA	Scientific and Technical Research and Services
1S	CONSTRUCTION OF RESEARCH FACIL	Construction of Research Facilities
1T	VIOLENCE AGAINST WOMEN PREVENT	Violence Against Women Prevention & Prosecution Programs
1U	STATE AND LOCAL LAW ENFORCEMEN	State & Local Law Enforcement
1V	COMMUNITY ORIENTED POLICING SV	Community Oriented Policing Services (COPS)
1W	NATNL SCI FOUNDATION: RESEARCH	National Science Foundation: Research
1X	NATNL SCI FOUNDATION: EQUIPMEN	National Science Foundation: Equipment and construction
1Y	NATNL SCI FOUNDAT: ED AND HR	National Science Foundation: ED & HR
1Z	MILITARY OPERATION AND MAINTEN	Military Operation and Maintenance
2A	CORE OF ENGINEERS	Core of Engineers
2B	BUREAU OF RECLAMATION: WATER	Bureau of Reclamation: Water and Related Resources
2C	ENERGY EFFICIENCY AND RENEWABL	Energy Efficiency and Renewable Energy
2D	ELECTRICITY DELIVERY AND ENERG	Electricity Delivery and Energy Reliability
2E	FOSSIL ENERGY	Fossil Energy
2F	NON DEFENSE ENVIRONMENT CLEAN	Non-Defense Environmental Cleanup
2G	URANIUM ENRICHMENT DECONTAMINA	Uranium Enrichment Decontamination & Decommissioning Fund
2H	ENERGY PROGRAMS-SCIENCE	Energy Programs-Science
2I	ADVANCED RESEARCH PROJ-ENERGY	Advanced Research Projects-Energy
2J	INNOVATIVE TECHNOLOGY LOAN GUA	Innovative Technology Loan Guarantee Program
2K	COMMUNITY DEVELOPMENT FINANCIA	Community Development Financial Institutions
2L	SMALL BUSINESS ADMINISTRATION	Small Business Administration
2M	SURETY BOND GUARANTEES REVOLVI	Surety Bond Guarantees Revolving Fund
2N	BUSINESS LOANS PROGRAM ACCOUNT	Business Loans Program Account
2O	AUTOMATION MODERNIZATION	Automation Modernization
2P	AVIATION SECURITY	Aviation Security
2Q	ALTERATION OF BRIDGES	Alteration of Bridges
2R	FEMA	FEMA
2S	FIREFIGHTER ASSISTANCE GRANTS	Firefighter Assistance Grants
2T	EMERGENCY FOOD AND SHELTER	Emergency Food and Shelter
2U	BUREAU OF LAND MANAGEMENT	Bureau of Land Management
2V	FISH AND WILDLIFE SERVICE	Fish and Wildlife Service
2W	NATIONAL PARK SERVICE	National Park Service

Sub-Object Code Listing

Sub-Object Code	SAM II Sub-Object Code Name	Full Program Name
2X	US GEOLOGICAL SURVEY	US Geological Survey
2Y	SUPERFUND HAZARD WASTE CLEANUP	Superfund Hazardous Waste Cleanup
2Z	LEAKING UNDERGROUND STORAGE TA	Leaking Underground Storage Tanks
3A	STATE AND TRIBAL ASSISTANCE	State & Tribal Assistance Grants
3B	BROWNFIELDS	Brownfields
3C	DIESEL EMISSION REDUCTION ACT	Diesel Emission Reduction Act Grants
3D	US FOREST SERVICE	US Forest Service
3E	WILDLIFE FIRE MANAGEMENT	Wildlife Fire Management
3F	WIA-ADULT	WIA-Adult
3G	WIA-YOUTH	WIA-Youth
3H	WIA-DISLOCATED WORKER	WIA-Dislocated Worker
3I	TRAINING AND EMPLOYMENT SERVIC	Training and Employment Services: National Emergency Grants
3J	DISLOCATED WORKERS ASSISTANCE	Dislocated Workers Assistance National Reserve
3K	YOUTH BUILD	Youth Build
3L	COMMUNITY SERVICE EMPLOYMENT	Community Service Employment for Older Americans
3M	STATE UNEMPLOYMENT INSURANCE	State Unemployment Insurance and Employment Service Operations (Wagner-Peyser Act)
3N	JOB CORPS	Job Corps
3O	HEALTH RESOURCES AND SERVICES	Health Resources and Services: Community Health Centers
3P	NIH RESEARCH RESOURCES	NIH Research Resources
3Q	HEALTHCARE RESEARCH AND QUALIT	Healthcare Research and Quality
3R	CHILD CARE DEVELOP BLOCK GRANT	Child Care Development Block Grant
3S	HEAD START	Head Start
3T	EARLY HEAD START	Early Head Start
3U	COMMUNITY SERVICES BLOCK GRANT	Community Services Block Grant
3V	SSA SEC 1110	SSA Sec 1110
3W	AGING SERVICES PROGRAMS	Aging Services Programs
3X	HEALTH INFORMATION TECHNOLOGY	Health Information Technology
3Y	PREVENTION AND WELLNESS	Prevention & Wellness
3Z	EDUCATION TITLE I GRANT TO SEA	Education: Title I: Grant to SEA, Sub-Grants to LEA
4A	IMPACT AID	Impact Aid
4B	SCHOOL IMPROVEMENT PROGRAMS	School Improvement Programs
4C	EDUCATION TECH ESEA TITLE IID	Education Technology (ESEA Title II-D): Grant to SEA, Sub-Grants to LEA
4D	MCKINNEY VENTO HOMELESS ASSIST	McKinney-Vento Homeless Assistance Act: Grant to SEA, Sub-Grants to LEA
4E	SPECIAL EDUCATION GRANT TO SEA	Special Education: Grant to SEA, Sub-Grants to LEA
4F	REHAB SERVICES AND DISABILITY	Rehab Services and Disability Research: Grant to SEA, Contracts to vendors
4G	STUDENT FINANCIAL ASSIST PELL	Student Financial Assistance: Pell
4H	STUDENT FINANCIAL ASSIST PERKI	Student Financial Assistance: Perkins
4I	HIGHER EDUCATION	Higher Ed
4J	INSTITUTE OF EDUCATION SERVICE	Institute of Education Services
4K	CORPORATION FOR NATIONAL AND C	Corporation for National and Community Service
4L	NATIONAL SERVICE TRUST	National Service Trust
4M	MILITARY CONSTRUCT ARMY NAT GD	Military Construction: Army Nat'l Guard
4N	MILITARY CONSTRUCT AIR NAT GD	Military Construction: Air Nat'l Guard
4O	NATIONAL CEMETERY ADMINISTRATI	National Cemetary Administration
4P	VA GRANTS FOR STATE EXTEND CAR	VA Grants for State Extended Care Facilities
4Q	SUPP DISCRETIONARY GRANTS NAT	Supp Discretionary Grants for National Surface Transportation System

Sub-Object Code Listing

Sub-Object Code	SAM II Sub-Object Code Name	Full Program Name
4R	FEDERAL AVIATION ADMINISTRATIO	Federal Aviation Administration
4S	HIGHWAY INFRASTRUCTURE INVESTM	Highway Infrastructure Investment
4T	CAPITAL ASSIST INTERCITY PASSE	Capital Assistance for Intercity Passenger Rail Service
4U	NATIONAL RAILROAD PASSENGER CO	National Railroad Passenger Corporation- Amtrak
4V	TRANSIT CAPITAL ASSISTANCE	Transit Capital Assistance
4W	FIXED GUIDEWAY INFRASTRUCTURE	Fixed Guideway Infrastructure Investments
4X	CAPITAL INVESTMENT GRANTS	Capital Investment Grants
4Y	PUBLIC HOUSING CAPITAL FUND	Public Housing Capital Fund
4Z	COMMUNITY DEVELOPMENT BLOCK GR	Community Development Block Grant
5B	COMMUNITY DEVELOP ECON RECOVER	Community Development: Economic Recovery
5C	ASSISTED HOUSING STABILITY ENE	Assisted Housing Stability and Energy and Green Retrofit Investments
5D	HOME INVESTMENT PARTNERSHIP	HOME Investment Partnership
5E	HOMELESSNESS PREVENTION FUND	Homelessness Prevention Fund
5F	LEAD HAZARD REDUCTION PROGRAM	Lead Hazard Reduction Program
5G	STATE FISCAL STABILIZATION FUN	State Fiscal Stabilization Fund
5H	UNEMPLOYMENT INSURANCE INCREAS	Unemployment Insurance Increase
5I	EXTENDED UNEMPLOYMENT BENEFITS	Extended Unemployment Benefits
5J	UNEMPLOYMENT INSURANCE MODERNI	Unemployment Insurance Modernization
5K	EMERGCY CONTINGENCY FUND TANF	Emergency Contingency Fund for State TANF Programs
5L	CHILD SUPPORT	Child Support
5M	ECONOMIC RECOVERY PYMT INDIV	Economic Recovery Payments to Individuals
5N	COBRA	COBRA
5O	FMAP	FMAP
5P	TRANSITIONAL MEDICAID ASSISTAN	Transitional Medicaid Assistance
5Q	TEMPORARY DSH INCREASE	Temporary DSH Increase
5R	MEDICAID MORATIA CHANGES	Medicaid Moratia Changes